United Nations A/C.5/55/L.44

General Assembly

Distr.: Limited
20 March 2001

Original: English

Fifty-fifth session
Fifth Committee
Agenda item 115

Draft resolution submitted by the Chairman following informal consultations

Financial reports and audited financial statements, and reports of the Board of Auditors

The General Assembly,

Recalling its resolution 55/220 of 23 December 2000,

Having considered the note by the Secretary-General transmitting the comments of the Board of Auditors concerning action taken by the United Nations Development Programme, the United Nations Population Fund and the United Nations International Drug Control Programme towards removing the reasons that led to the qualified audit opinion on their financial statements for the biennium ended 31 December 1999,[1]

Having also considered the related report of the Advisory Committee on Administrative and Budgetary Questions,[2]

1. *Takes note* of the comments of the Board of Auditors contained in the note by the Secretary-General;[1]

2. *Endorses* the observations and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions;[2]

3. *Accepts* the financial reports and audited financial statements and reports and qualified audit opinions of the Board of Auditors regarding the United Nations Development Programme,[3] the United Nations Population Fund,[4] and the Fund of the United Nations International Drug Control Programme[5] for the period ended 31 December 1999;

---

[1] A/55/820.
[2] A/55/836.
[3] *Official Records of the General Assembly, Fifty-fifth Session, Supplement No. 5A* (A/55/5/Add.1), chap. IV.
[4] Ibid., *Supplement No. 5G* (A/55/5/Add.7), chap. V.
[5] Ibid., *Supplement No. 5I* (A/55/5/Add.9), chap. IV.

01-29599 (E) 200301

4. *Requests* the United Nations Development Programme, the United Nations Population Fund and the United Nations International Drug Control Programme to adhere to the plans they submitted to the Board of Auditors to correct the deficiencies which led to the qualified audit opinions of the 1998-1999 financial statements and to take all the necessary steps to prevent such shortcomings from occurring again.